

CITY OF BELLEVILLE

Belleville, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2013

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas 67661

CITY OF BELLEVILLE

For the Year Ended December 31, 2013

City Council

Doane Sells
Blaine Miller
Steve Scofield

Randy Hansen
Roger McCartney
Melissa VanMeter

Tatum Couture
Neal Lewis
Russell Piroutek
Lisa Noland

Mayor
City Manager
Clerk
Treasurer

CITY OF BELLEVILLE

Belleville, Kansas

For the Year Ended December 31, 2013

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CITY OF BELLEVILLE
Belleville, Kansas

For the Year Ended December 31, 2013

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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Belleville, Kansas
Belleville, KS 66935

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Belleville, Kansas, a Municipality as of and for the year ended December 31, 2013 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the applicable audit requirements of the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Belleville, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Belleville, Kansas as of December 31, 2013, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Belleville, Kansas, as of December 31, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2013 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and disbursements-actual and budget, and schedule of regulatory basis receipts and disbursements – agency funds, (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2013 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 information has been subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 supplementary information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully submitted,

Mapes & Miller LLP

Certified Public Accountants

October 27, 2014
Phillipsburg, Kansas

CITY OF BELLEVILLE
Belleville, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2013

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund							
General Operating Fund	\$ 186,471	\$ 2,776	\$ 851,916	\$ 877,724	\$ 163,439	\$ -	\$ 163,439
Special Purpose Funds							
Library Fund	-	-	126,518	126,518	-	-	-
Recreation Fund	5,465	705	24,271	20,317	10,124	-	10,124
Special Highway Fund	101,609	-	49,163	30,657	120,115	-	120,115
Special Fire Equipment Fund	131,477	-	19,389	31	150,835	-	150,835
Special Park & Recreation Fund	13,953	-	6,902	4,267	16,588	-	16,588
Employee Benefit Fund	6,637	-	418,254	410,253	14,638	-	14,638
Health Insurance Fund	155,363	-	276,861	273,632	158,592	-	158,592
Convention & Tourism Fund	32,572	-	28,367	32,950	27,989	-	27,989
Travel Information Center Fund	10,052	-	55,864	56,429	9,487	-	9,487
Special Street Machinery Reserve Fund	45,121	-	-	-	45,121	-	45,121
Rocky Pond Fund	192	-	-	-	192	-	192
Equipment Reserve Fund	164,295	-	127,500	8,795	283,000	-	283,000
Capital Project Funds							
City Capital Improvement Fund	130,902	-	128,148	42,275	216,775	22,953	239,728
CDBG Street Project Fund	(10,000)	-	10,000	-	-	-	-
CDBG Water Project Fund	(15,000)	-	93,177	376,887	(298,710) *	298,710	-
Airport Capital Improvements Fund	36,986	-	-	-	36,986	-	36,986
Business Funds							
Electric Utility							
Operating Fund	609,506	-	2,772,694	2,710,322	671,878	-	671,878
Repair & Extension Fund	844,986	-	255,733	461,852	638,867	207,750	846,617
Gas Utility							
Operating Fund	107,988	-	1,199,086	1,021,299	285,775	-	285,775
Repair & Extension Fund	160,000	-	10,000	-	170,000	-	170,000
Water Utility							
Operating Fund	162,762	-	322,822	351,732	133,852	-	133,852
Repair & Extension Fund	145,121	43,298	125,000	261,710	51,709	-	51,709

The notes to the financial statement are an integral part of this statement.

CITY OF BELLEVILLE
Belleville, Kansas

Statement 1
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2013

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds (Cont.)							
Sewer Utility							
Operating Fund	\$ 99,662	\$ -	\$ 296,911	\$ 333,955	\$ 62,618	\$ -	\$ 62,618
Principal & Interest Reserve Fund	57,294	-	109,877	109,877	57,294	-	57,294
Repair & Extension Fund	31,066	-	40,000	12,346	58,720	-	58,720
Airport Utility							
Operating Fund	9,880	-	19,441	21,869	7,452	-	7,452
Landfill Utility							
Operating Fund	2,909	-	104,199	104,926	2,182	-	2,182
Utility Deposits Fund	1,289	-	16,885	16,812	1,362	26,065	27,427
Total Financial Reporting Entity (Excluding Agency Funds)	<u>\$ 3,228,558</u>	<u>\$ 46,779</u>	<u>\$ 7,488,978</u>	<u>\$ 7,667,435</u>	<u>\$ 3,096,880</u>	<u>\$ 555,478</u>	<u>\$ 3,652,358</u>
					Composition of Cash		
					Cash on Hand		\$ 800
					Astra Bank		
					Checking Account		18,316
					Money Market		1,500,000
					Citizens National Bank		
					Checking Account		<u>2,137,909</u>
					Total Cash		3,657,025
					Agency Funds Per Schedule 3		<u>(4,667)</u>
					Total Financial Reporting Entity (Excluding Agency Funds)		<u>\$ 3,652,358</u>

* See Footnote 3, Cash Basis Exception

The notes to the financial statement are an integral part of this statement.

CITY OF BELLEVILLE
Belleville, Kansas

NOTES TO THE FINANCIAL STATEMENT
December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) FINANCIAL REPORTING ENTITY

The City of Belleville, Kansas is a municipal corporation governed by an elected mayor and an elected five member council. This financial statement presents the City of Belleville only and does not include its related municipal entities.

(b) REGULATORY BASIS FUND TYPES

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the City for the year ended December 31, 2013.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

(c) REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

(d) BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the General Operating Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended December 31, 2013.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds, and the following funds:

Special Purpose Funds:
Special Street Machinery Reserve Fund
Rocky Pond Fund
Equipment Reserve Fund

Business Funds:

Electric Utility Repair & Extension Fund
Gas Utility Repair & Extension Fund
Water Utility Repair & Extension Fund
Sewer Utility Repair & Extension Fund
Utility Deposits Fund

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

- A. K.S.A. 10-816 requires checks outstanding for two years or more be cancelled and restored to the fund originally charged. The City had outstanding checks greater than two years old in the petty cash bank account.

3. CASH BASIS EXCEPTION

- A. The City received a \$500,000 Community Development Block Grant. The grant documents require the City to expend the monies before they can request reimbursement, which caused the City to have negative unencumbered cash balances in the CDBG Water Project Fund at December 31, 2013. K.S.A. 12-1664 provides an exception for a cash basis law violation for the intergovernmental grant funds to expend monies for grant purposes with the expectation of monies to be reimbursed to the City under conditions of the grant award. The City has \$298,710 remaining that can be requested to reimburse project expenditures.

4. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of Credit Risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan

Bank of Topeka, except during the designated “peak periods” when required coverage is 50%. All deposits were legally secured at December 31, 2013.

At December 31, 2013, the City’s carrying amount of deposits was \$3,656,225 and the bank balance was \$3,867,745. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$518,448 was covered by federal depository insurance, \$3,137,777 was collateralized with securities held by the pledging financial institutions’ agents in the City’s name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

5. DEFINED BENEFIT PENSION PLAN

Plan description. The City of Belleville participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Other Employee Benefits

Vacation

Employees of the City accumulate vacation leave at a rate of eight to fourteen hours per month, depending upon years of service. An employee can carry over to a new year ten days of vacation leave. Employees are paid for all accumulated vacation leave, at their current wage rate. Upon retirement, employees are paid for all accumulated vacation, up to forty hours.

Sick leave

Employees of the City accumulate sick leave at a rate of eight hours per month. They may accumulate a maximum of 600 hours sick leave. Upon termination of employment, no sick leave is paid to the employee. Upon retirement, an employee receives \$5.00 per hour for the accumulated sick leave, up to 600 hours. If an employee accumulates over 600 hours of sick leave, at the end of the year, they are paid for the hours over 600, at \$5.00 per hour. At December 31, 2013, one employee was eligible to retire.

7. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has been unable to obtain workman's compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for 152 participating members and the league itself.

The City continues to carry commercial insurance for all other risks of loss, including commercial property, commercial liability, automobile, linebacker, inland marine, surety bonds, commercial output, law enforcement liability, and airport liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. DEFEASANCE OF DEBT

On May 23, 2008, the City defeased the 2005 Electric & Gas Revenue Bond by putting principal and interest in a trust to provide for future debt service payments on the defeased bond. Accordingly, the trust account assets and the liability for the defeased debt is not included in these financial statements. At December 31, 2013, \$1,115,000 of bonds outstanding are considered defeased.

9. CAPITAL PROJECTS FUNDS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable to Date
Airport Grant-Land Acquisition	\$ 113,915	\$ 113,915
CDBG Grant-Water Project	1,131,047	1,131,047
CDBG Grant-Street Project	874,962	874,962

10. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Authority	Amount
General Operating Fund	Equipment Reserve Fund	K.S.A. 12-1,117	\$ 57,500
Electric Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	147,000
Electric Utility Operating Fund	Travel Information Center Fund	K.S.A. 12-825d	7,500
Electric Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	50,000
Electric Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	60,000
Electric Utility Operating Fund	Electric Utility Repair & Extension Fund	K.S.A. 12-825d	250,000
Gas Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	24,000
Gas Utility Operating Fund	Travel Information Center Fund	K.S.A. 12-825d	7,500
Gas Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	40,000
Gas Utility Operating Fund	Gas Utility Repair & Extension Fund	K.S.A. 12-825d	10,000
Water Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	2,400
Water Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	10,000
Water Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	12,000
Water Utility Operating Fund	Water Utility Repair & Extension Fund	K.S.A. 12-825d	125,000
Sewer Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	2,400
Sewer Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	10,000
Sewer Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	7,500
Sewer Utility Operating Fund	Sewer Utility Principal & Interest Reserve Fund	K.S.A. 12-825d	109,877
Sewer Utility Operating Fund	Sewer Utility Repair & Extension Fund	K.S.A. 12-825d	40,000

11. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2013 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance 1/1/2013	Additions	Reductions/ Payments	Ending Balance 12/31/2013	Interest/ Service Fees Paid
KDHE Loan:									
KS Water Pollution Control	3.08%	04/23/01	<u>\$ 1,643,675</u>	3/1/2024	<u>\$ 1,057,270</u>	<u>\$ -</u>	<u>\$ 77,908</u>	<u>\$ 979,362</u>	<u>\$ 31,969</u>
Total Contractual Indebtedness					<u>\$ 1,057,270</u>	<u>\$ -</u>	<u>\$ 77,908</u>	<u>\$ 979,362</u>	<u>\$ 31,969</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Year	KDHE Loan	
	Principal	Interest
2014	\$ 80,326	\$ 29,551
2015	82,819	27,057
2016	85,389	24,487
2017	88,040	21,837
2018	90,772	19,104
2019-2023	497,911	51,472
2024	<u>54,105</u>	<u>833</u>
	<u>\$ 979,362</u>	<u>\$ 174,341</u>

* See Note 8 – Defeasance of Debt

CITY OF BELLEVILLE, KANSAS
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2013

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2013

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund					
General Operating Fund	\$ 937,032	\$ -	\$ 937,032	\$ 877,724	\$ (59,308)
Special Purpose Funds					
Library Fund	124,569	3,500	128,069	126,518	(1,551)
Recreation Fund	28,100	-	28,100	20,317	(7,783)
Special Highway Fund	152,802	-	152,802	30,657	(122,145)
Special Fire Equipment Fund	152,038	-	152,038	31	(152,007)
Special Park & Recreation Fund	18,427	-	18,427	4,267	(14,160)
Employee Benefit Fund	449,136	-	449,136	410,253	(38,883)
Health Insurance Fund	345,000	-	345,000	273,632	(71,368)
Convention & Tourism Fund	41,400	-	41,400	32,950	(8,450)
Travel Information Center Fund	64,822	-	64,822	56,429	(8,393)
Business Funds					
Electric Utility					
Operating Fund	2,870,655	-	2,870,655	2,710,322	(160,333)
Gas Utility					
Operating Fund	1,321,980	-	1,321,980	1,021,299	(300,681)
Water Utility					
Operating Fund	368,490	-	368,490	351,732	(16,758)
Sewer Utility					
Operating Fund	335,427	-	335,427	333,955	(1,472)
Principal & Interest Reserve Fund	109,877	-	109,877	109,877	-
Airport Utility					
Operating Fund	22,000	-	22,000	21,869	(131)
Landfill Utility					
Operating Fund	115,000	-	115,000	104,926	(10,074)

CITY OF BELLEVILLE
Belleville, Kansas

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STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 318,509	\$ 333,505	\$ (14,996)
Delinquent Tax	7,634	-	7,634
Motor Vehicle Tax	62,826	61,362	1,464
Recreational Vehicle Tax	480	757	(277)
16/20M Vehicle Tax	2,100	1,799	301
In Lieu of Taxes	707	500	207
Local Alcoholic Liquor Tax	3,533	4,575	(1,042)
Licenses, Permits, and Franchise Tax	25,681	34,200	(8,519)
Charges for Services	24,893	22,030	2,863
Retail Sales Tax	153,318	130,000	23,318
Court Fines & Fees	9,161	14,000	(4,839)
Court Bond Payment	1,000	-	1,000
Economic Development	-	26,000	(26,000)
Interest on Idle Funds	8,596	-	8,596
Fireman's Relief Fund	-	7,000	(7,000)
Use of Money & Property	1,439	3,816	(2,377)
Miscellaneous Receipts	48,279	6,050	42,229
VIN Revenues	7,960	5,000	2,960
Incoming Transfers			
Electric Utility Operating Fund	147,000	147,000	-
Gas Utility Operating Fund	24,000	30,000	(6,000)
Water Utility Operating Fund	2,400	2,400	-
Sewer Utility Operating Fund	2,400	2,400	-
Total Receipts	<u>851,916</u>	<u>\$ 832,394</u>	<u>\$ 19,522</u>
EXPENDITURES			
Finance & Administration			
Personal Services	6,000	\$ 6,000	\$ -
Contractual Services	45,835	48,050	(2,215)
Commodities	9,791	10,250	(459)
Capital Outlay	2,631	5,750	(3,119)
Total Finance & Administration	<u>64,257</u>	<u>70,050</u>	<u>(5,793)</u>
Municipal Court			
Salaries	6,040	4,740	1,300
Contractual	1,083	1,540	(457)
Commodities	757	2,600	(1,843)
Total Municipal Court	<u>7,880</u>	<u>8,880</u>	<u>(1,000)</u>

CITY OF BELLEVILLE
Belleville, Kansas

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STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

GENERAL OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Law Enforcement			
Personal Services	\$ 206,294	\$ 205,165	\$ 1,129
Contractual Services	16,108	13,050	3,058
Commodities	18,668	21,455	(2,787)
Capital Outlay	6,463	8,000	(1,537)
Remittance to Other Agencies	50,672	50,700	(28)
	<u>298,205</u>	<u>298,370</u>	<u>(165)</u>
Total Law Enforcement			
Fire Protection			
Personal Services	7,525	8,000	(475)
Contractual Services	10,302	14,200	(3,898)
Commodities	8,610	10,200	(1,590)
Capital Outlay	-	1,500	(1,500)
Fireman's Relief Fund	-	7,000	(7,000)
	<u>26,437</u>	<u>40,900</u>	<u>(14,463)</u>
Total Fire Protection			
Street Maintenance			
Personal Services	64,604	81,500	(16,896)
Contractual Services	20,800	26,600	(5,800)
Commodities	128,399	154,600	(26,201)
Capital Outlay	24,046	5,500	18,546
	<u>237,849</u>	<u>268,200</u>	<u>(30,351)</u>
Total Street Maintenance			
Park Maintenance			
Personal Services	51,441	42,500	8,941
Contractual Services	1,553	1,000	553
Commodities	15,797	13,500	2,297
Capital Outlay	1,391	2,000	(609)
	<u>70,182</u>	<u>59,000</u>	<u>11,182</u>
Total Park Maintenance			
Cemetery Maintenance			
Personal Services	25,486	35,850	(10,364)
Contractual Services	33	450	(417)
Commodities	2,542	2,500	42
	<u>28,061</u>	<u>38,800</u>	<u>(10,739)</u>
Total Cemetery Maintenance			

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Belleville, Kansas

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STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

GENERAL OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Swimming Pool			
Personal Services	\$ 26,293	\$ 28,200	\$ (1,907)
Contractual Services	4,414	1,500	2,914
Commodities	14,230	22,050	(7,820)
Capital Outlay	717	2,500	(1,783)
Total Swimming Pool	45,654	54,250	(8,596)
Economic Development			
Personal Services	-	39,300	(39,300)
Contractual Services	38,386	1,700	36,686
Commodities	2,614	-	2,614
Total Economic Development	41,000	41,000	-
Neighborhood Revitalization Rebate	699	82	617
Outgoing Transfer			
Equipment Reserve Fund	57,500	57,500	-
Total Expenditures	877,724	\$ 937,032	\$ (59,308)
Receipts Over (Under) Expenditures	(25,808)		
UNENCUMBERED CASH, January 1, 2013	186,471		
Prior Year Cancelled Encumbrance	2,776		
UNENCUMBERED CASH, December 31, 2013	\$ 163,439		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-2

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

LIBRARY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 99,976	\$ 104,758	\$ (4,782)
Delinquent Tax	2,590	-	2,590
Motor Vehicle Tax	18,874	18,346	528
Recreational Vehicle Tax	146	227	(81)
16/20M Vehicle Tax	710	538	172
In Lieu of Taxes	222	200	22
Grant Funds	4,000	500	3,500
	<u>126,518</u>	<u>\$ 124,569</u>	<u>\$ 1,949</u>
Total Receipts	<u>126,518</u>	<u>\$ 124,569</u>	<u>\$ 1,949</u>
EXPENDITURES			
Appropriations	122,298	\$ 124,045	\$ (1,747)
Grant Fund Pass-Through	4,000	500	3,500
Neighborhood Revitalization Rebate	220	24	196
Adjustment for Qualifying Budget Credits	-	3,500	(3,500)
	<u>126,518</u>	<u>\$ 128,069</u>	<u>\$ (1,551)</u>
Total Expenditures	<u>126,518</u>	<u>\$ 128,069</u>	<u>\$ (1,551)</u>
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, January 1, 2013	<u>-</u>		
UNENCUMBERED CASH, December 31, 2013	<u>\$ -</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-3

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

RECREATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 9,671	\$ 10,130	\$ (459)
Delinquent Tax	508	250	258
Motor Vehicle Tax	4,565	4,479	86
Recreational Vehicle Tax	34	55	(21)
16/20M Vehicle Tax	133	131	2
In Lieu of Taxes	21	35	(14)
Ball Fees/Sponsor Fees	8,210	7,500	710
Reimbursed Expense	-	1,180	(1,180)
Miscellaneous Receipts	1,129	500	629
	<u>24,271</u>	<u>\$ 24,260</u>	<u>\$ 11</u>
EXPENDITURES			
Personal Services	9,717	\$ 15,300	\$ (5,583)
Contractual Services	5,309	7,400	(2,091)
Commodities	5,291	5,400	(109)
	<u>20,317</u>	<u>\$ 28,100</u>	<u>\$ (7,783)</u>
Receipts Over (Under) Expenditures	3,954		
UNENCUMBERED CASH, January 1, 2013	5,465		
Prior Year Cancelled Encumbrance	<u>705</u>		
UNENCUMBERED CASH, December 31, 2013	<u>\$ 10,124</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-4

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

SPECIAL HIGHWAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special Highway Tax	\$ 49,163	\$ 51,820	\$ (2,657)
EXPENDITURES			
Personal Services	30,589	\$ 29,800	\$ 789
Contractual Services	68	100	(32)
Capital Outlay	-	122,902	(122,902)
Total Expenditures	30,657	\$ 152,802	\$ (122,145)
Receipts Over (Under) Expenditures	18,506		
UNENCUMBERED CASH, January 1, 2013	101,609		
UNENCUMBERED CASH, December 31, 2013	\$ 120,115		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-5

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

SPECIAL FIRE EQUIPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 14,318	\$ 15,000	\$ (682)
Delinquent Tax	359	250	109
Motor Vehicle Tax	4,635	4,682	(47)
Recreational Vehicle Tax	33	58	(25)
16/20M Vehicle Tax	13	137	(124)
In Lieu of Tax	31	-	31
	<u>19,389</u>	<u>\$ 20,127</u>	<u>\$ (738)</u>
Total Receipts			
EXPENDITURES			
Capital Outlay	-	\$ 152,035	\$ (152,035)
Neighborhood Revitalization Rebate	31	3	28
	<u>31</u>	<u>\$ 152,038</u>	<u>\$ (152,007)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	19,358		
UNENCUMBERED CASH, January 1, 2013	<u>131,477</u>		
UNENCUMBERED CASH, December 31, 2013	<u>\$ 150,835</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-6

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

SPECIAL PARK & RECREATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Local Alcoholic Liquor Tax	\$ 3,533	\$ 4,500	\$ (967)
Donations	3,369	-	3,369
	<u>6,902</u>	<u>\$ 4,500</u>	<u>\$ 2,402</u>
EXPENDITURES			
Improvements	4,267	\$ -	\$ 4,267
Capital Outlay	<u>-</u>	<u>18,427</u>	<u>(18,427)</u>
	<u>4,267</u>	<u>\$ 18,427</u>	<u>\$ (14,160)</u>
Receipts Over (Under) Expenditures	2,635		
UNENCUMBERED CASH, January 1, 2013	<u>13,953</u>		
UNENCUMBERED CASH, December 31, 2013	<u>\$ 16,588</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-7

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

EMPLOYEE BENEFIT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 153,857	\$ 161,215	\$ (7,358)
Delinquent Tax	4,340	3,000	1,340
Motor Vehicle Tax	28,889	28,024	865
Recreational Vehicle Tax	224	346	(122)
16/20M Vehicle Tax	1,140	821	319
In Lieu of Taxes	342	350	(8)
Employee Contributions	128,411	128,867	(456)
Reimbursements	1,772	-	1,772
Interfund Reimbursements	99,279	116,309	(17,030)
	<u>418,254</u>	<u>\$ 438,932</u>	<u>\$ (20,678)</u>
Total Receipts			
EXPENDITURES			
Social Security & Medicare	170,658	\$ 181,367	\$ (10,709)
KPERS	140,008	141,369	(1,361)
Group Health Insurance	79,410	105,000	(25,590)
Workman's Compensation	18,665	20,000	(1,335)
Unemployment	1,174	1,400	(226)
Neighborhood Revitalization	338	-	338
	<u>410,253</u>	<u>\$ 449,136</u>	<u>\$ (38,883)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	8,001		
UNENCUMBERED CASH, January 1, 2013	<u>6,637</u>		
UNENCUMBERED CASH, December 31, 2013	<u>\$ 14,638</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-8

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

HEALTH INSURANCE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Employee Contributions	\$ 24,471	\$ 31,000	\$ (6,529)
Interfund Reimbursements	<u>252,390</u>	<u>309,000</u>	<u>(56,610)</u>
Total Receipts	<u>276,861</u>	<u>\$ 340,000</u>	<u>\$ (63,139)</u>
EXPENDITURES			
Group Health Insurance	<u>273,632</u>	<u>\$ 345,000</u>	<u>\$ (71,368)</u>
Receipts Over (Under) Expenditures	3,229		
UNENCUMBERED CASH, January 1, 2013	<u>155,363</u>		
UNENCUMBERED CASH, December 31, 2013	<u>\$ 158,592</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-9

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

CONVENTION & TOURISM FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Local Transient Guest Tax	<u>\$ 28,367</u>	<u>\$ 31,000</u>	<u>\$ (2,633)</u>
EXPENDITURES			
Remittance to Other Agencies	<u>32,950</u>	<u>\$ 41,400</u>	<u>\$ (8,450)</u>
Receipts Over (Under) Expenditures	(4,583)		
UNENCUMBERED CASH, January 1, 2013	<u>32,572</u>		
UNENCUMBERED CASH, December 31, 2013	<u>\$ 27,989</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-10

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

TRAVEL INFORMATION CENTER FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Vendor Sales	\$ 40,864	\$ 42,000	\$ (1,136)
Incoming Transfers			
Electric Utility Operating Fund	7,500	12,500	(5,000)
Gas Utility Operating Fund	7,500	7,500	-
	<u>55,864</u>	<u>62,000</u>	<u>(6,136)</u>
Total Receipts	<u>55,864</u>	<u>\$ 62,000</u>	<u>\$ (6,136)</u>
EXPENDITURES			
Personal Services	29,591	\$ 30,722	\$ (1,131)
Contractual Services	3,711	2,200	1,511
Commodities	5,550	11,650	(6,100)
Capital Outlay	3,214	250	2,964
Remittance to Other Agencies	14,363	20,000	(5,637)
	<u>56,429</u>	<u>\$ 64,822</u>	<u>\$ (8,393)</u>
Total Expenditures	<u>56,429</u>	<u>\$ 64,822</u>	<u>\$ (8,393)</u>
Receipts Over (Under) Expenditures	(565)		
UNENCUMBERED CASH, January 1, 2013	<u>10,052</u>		
UNENCUMBERED CASH, December 31, 2013	<u>\$ 9,487</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-11

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2013

SPECIAL STREET MACHINERY RESERVE FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, January 1, 2013	<u>45,121</u>
UNENCUMBERED CASH, December 31, 2013	<u><u>\$ 45,121</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-12

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2013

ROCKY POND FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, January 1, 2013	<u>192</u>
UNENCUMBERED CASH, December 31, 2013	<u><u>\$ 192</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-13

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2013

EQUIPMENT RESERVE FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfers	
General Operating Fund	\$ 57,500
Electric Utility Operating Fund	50,000
Water Utility Operating Fund	10,000
Sewage Utility Operating Fund	<u>10,000</u>
Total Receipts	<u>127,500</u>
EXPENDITURES	
Capital Outlay	<u>8,795</u>
Receipts Over (Under) Expenditures	118,705
UNENCUMBERED CASH, January 1, 2013	<u>164,295</u>
UNENCUMBERED CASH, December 31, 2013	<u><u>\$ 283,000</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-14

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2013

CITY CAPITAL IMPROVEMENT FUND

	Actual
RECEIPTS	
Reimbursed Expense	\$ 8,648
Incoming Transfers	
Electric Utility Operating Fund	60,000
Gas Utility Operating Fund	40,000
Water Utility Operating Fund	12,000
Sewer Utility Operating Fund	7,500
Total Receipts	128,148
EXPENDITURES	
Contractual Services	26,043
Commodities	11,250
Capital Outlay	4,917
Airport Land Acquisition	65
Total Expenditures	42,275
Receipts Over (Under) Expenditures	85,873
UNENCUMBERED CASH, January 1, 2013	130,902
UNENCUMBERED CASH, December 31, 2013	\$ 216,775

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-15

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2013

CDBG STREET PROJECT FUND

	<u>Actual</u>
RECEIPTS	
Federal Grant	<u>\$ 10,000</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	10,000
UNENCUMBERED CASH, January 1, 2013	<u>(10,000)</u>
UNENCUMBERED CASH, December 31, 2013	<u><u>\$ -</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-16

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2013

CDBG WATER PROJECT FUND

	<u>Actual</u>
RECEIPTS	
Federal Grant	<u>\$ 93,177</u>
EXPENDITURES	
Capital Outlay	<u> 376,887</u>
Receipts Over (Under) Expenditures	(283,710)
UNENCUMBERED CASH, January 1, 2013	<u> (15,000)</u>
UNENCUMBERED CASH, December 31, 2013	<u><u>\$ (298,710) *</u></u>

* See Footnote 3, Cash Basis Exception

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-17

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2013

AIRPORT CAPITAL IMPROVEMENTS FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, January 1, 2013	<u>36,986</u>
UNENCUMBERED CASH, December 31, 2013	<u><u>\$ 36,986</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

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STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2013

ELECTRIC UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for Services	\$ 2,382,144	\$ 2,423,000	\$ (40,856)
Fines & Penalties	25,800	19,000	6,800
Capacity Payments	336,000	336,000	-
Reimbursements	9,485	10,000	(515)
Interest on Idle Funds	-	200	(200)
Miscellaneous Receipts	3,873	1,100	2,773
Generation Payment	1,169	900	269
Generation Reimbursement	14,223	5,000	9,223
	<u>2,772,694</u>	<u>\$ 2,795,200</u>	<u>\$ (22,506)</u>
Total Receipts			
EXPENDITURES			
Electric Administration			
Personal Services	135,008	\$ 131,660	\$ 3,348
Contractual Services	18,098	18,750	(652)
Commodities	938	1,250	(312)
Capital Outlay	11,161	2,750	8,411
Refunds	968	-	968
	<u>166,173</u>	<u>154,410</u>	<u>11,763</u>
Total Electric Administration			
Electric Production			
Personal Services	150,540	151,480	(940)
Contractual Services	1,463,720	1,566,850	(103,130)
Commodities	18,355	30,200	(11,845)
Capital Outlay	-	5,000	(5,000)
	<u>1,632,615</u>	<u>1,753,530</u>	<u>(120,915)</u>
Total Electric Production			
Electric Distribution			
Personal Services	304,997	316,515	(11,518)
Contractual Services	27,011	37,900	(10,889)
Commodities	65,026	98,800	(33,774)
	<u>397,034</u>	<u>453,215</u>	<u>(56,181)</u>
Total Electric Distribution			

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-18
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STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

ELECTRIC UTILITY OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Outgoing Transfers			
General Operating Fund	\$ 147,000	\$ 147,000	\$ -
Travel Information Center Fund	7,500	12,500	(5,000)
Equipment Reserve Fund	50,000	40,000	10,000
City Capital Improvement Fund	60,000	60,000	-
Electric Utility Repair & Extension Fund	250,000	250,000	-
	<u>514,500</u>	<u>509,500</u>	<u>5,000</u>
Total Outgoing Transfers			
	<u>514,500</u>	<u>509,500</u>	<u>5,000</u>
Total Expenditures	<u>2,710,322</u>	<u>\$ 2,870,655</u>	<u>\$ (160,333)</u>
Receipts Over (Under) Expenditures	62,372		
UNENCUMBERED CASH, January 1, 2013	<u>609,506</u>		
UNENCUMBERED CASH, December 31, 2013	<u>\$ 671,878</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-19

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2013

ELECTRIC UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Reimbursement Expense	\$ 5,733
Incoming Transfer	
Electric Utility Operating Fund	<u>250,000</u>
Total Receipts	<u>255,733</u>
EXPENDITURES	
Line Upgrades or Extension	30,686
Contractual Services	29,752
Capital Outlay	159,784
Highway Lighting Project	32,195
Water Project	<u>209,435</u>
Total Expenditures	<u>461,852</u>
Receipts Over (Under) Expenditures	(206,119)
UNENCUMBERED CASH, January 1, 2013	<u>844,986</u>
UNENCUMBERED CASH, December 31, 2013	<u><u>\$ 638,867</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-20

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

GAS UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for Services	\$ 1,198,706	\$ 1,216,000	\$ (17,294)
Reimbursed Expense	380	-	380
Total Receipts	<u>1,199,086</u>	<u>\$ 1,216,000</u>	<u>\$ (16,914)</u>
EXPENDITURES			
Gas Administration			
Personal Services	61,887	\$ 63,720	\$ (1,833)
Contractual Services	17,301	17,750	(449)
Commodities	785	1,500	(715)
Capital Outlay	<u>1,822</u>	<u>2,750</u>	<u>(928)</u>
Total Gas Administration	<u>81,795</u>	<u>85,720</u>	<u>(3,925)</u>
Gas Distribution			
Personal Services	114,996	122,860	(7,864)
Contractual Services	713,536	1,015,450	(301,914)
Commodities	<u>29,472</u>	<u>26,450</u>	<u>3,022</u>
Total Gas Distribution	<u>858,004</u>	<u>1,164,760</u>	<u>(306,756)</u>
Outgoing Transfers			
General Operating Fund	24,000	24,000	-
Travel Information Center Fund	7,500	7,500	-
City Capital Improvement Fund	40,000	40,000	-
Gas Utility Repair & Extension Fund	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Outgoing Transfers	<u>81,500</u>	<u>71,500</u>	<u>10,000</u>
Total Expenditures	<u>1,021,299</u>	<u>\$ 1,321,980</u>	<u>\$ (300,681)</u>
Receipts Over (Under) Expenditures	177,787		
UNENCUMBERED CASH, January 1, 2013	<u>107,988</u>		
UNENCUMBERED CASH, December 31, 2013	<u>\$ 285,775</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-21

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2013

GAS UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Gas Utility Operating Fund	<u>\$ 10,000</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	10,000
UNENCUMBERED CASH, January 1, 2013	<u>160,000</u>
UNENCUMBERED CASH, December 31, 2013	<u><u>\$ 170,000</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-22

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2013

WATER UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for Services	\$ 321,160	\$ 301,000	\$ 20,160
Miscellaneous Receipts	1,493	-	1,493
Reimbursements	169	3,000	(2,831)
Total Receipts	<u>322,822</u>	<u>\$ 304,000</u>	<u>\$ 18,822</u>
EXPENDITURES			
Administration			
Personal Services	18,403	\$ 22,825	\$ (4,422)
Contractual Services	12,326	17,000	(4,674)
Commodities	1,344	2,000	(656)
Capital Outlay	1,822	2,750	(928)
Total Administration	<u>33,895</u>	<u>44,575</u>	<u>(10,680)</u>
Production			
Personal Services	89,831	99,415	(9,584)
Contractual Services	33,921	36,900	(2,979)
Commodities	44,685	38,200	6,485
Capital Outlay	-	10,000	(10,000)
Total Production	<u>168,437</u>	<u>184,515</u>	<u>(16,078)</u>
Outgoing Transfers			
Equipment Reserve Fund	10,000	-	10,000
City Capital Improvement Fund	12,000	12,000	-
Water Utility Repair & Extension Fund	125,000	125,000	-
General Operating Fund	2,400	2,400	-
Total Outgoing Transfers	<u>149,400</u>	<u>139,400</u>	<u>10,000</u>
Total Expenditures	<u>351,732</u>	<u>\$ 368,490</u>	<u>\$ (16,758)</u>
Receipts Over (Under) Expenditures	(28,910)		
UNENCUMBERED CASH, January 1, 2013	<u>162,762</u>		
UNENCUMBERED CASH, December 31, 2013	<u>\$ 133,852</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-23

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2013

WATER UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Water Utility Operating Fund	<u>\$ 125,000</u>
EXPENDITURES	
Capital Outlay	<u>261,710</u>
Receipts Over (Under) Expenditures	(136,710)
UNENCUMBERED CASH, January 1, 2013	145,121
Prior Year Cancelled Encumbrance	<u>43,298</u>
UNENCUMBERED CASH, December 31, 2013	<u><u>\$ 51,709</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-24

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2013

SEWER UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for Services	\$ 296,417	\$ 300,000	\$ (3,583)
Reimbursements	100	1,000	(900)
Miscellaneous Receipts	394	500	(106)
	<u>296,911</u>	<u>301,500</u>	<u>(4,589)</u>
Total Receipts	<u>296,911</u>	<u>\$ 301,500</u>	<u>\$ (4,589)</u>
EXPENDITURES			
Personal Services	75,935	\$ 78,950	\$ (3,015)
Contractual Services	57,456	57,600	(144)
Commodities	30,787	29,100	1,687
Outgoing Transfers			
General Operating Fund	2,400	2,400	-
Equipment Reserve Fund	10,000	10,000	-
City Capital Improvement Fund	7,500	7,500	-
Sewer Utility Principal & Interest Reserve Fund	109,877	109,877	-
Sewer Utility Repair & Extension Fund	40,000	40,000	-
	<u>333,955</u>	<u>\$ 335,427</u>	<u>\$ (1,472)</u>
Total Expenditures	<u>333,955</u>	<u>\$ 335,427</u>	<u>\$ (1,472)</u>
Receipts Over (Under) Expenditures	(37,044)		
UNENCUMBERED CASH, January 1, 2013	<u>99,662</u>		
UNENCUMBERED CASH, December 31, 2013	<u>\$ 62,618</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-25

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2013

SEWER UTILITY PRINCIPAL & INTEREST RESERVE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfer			
Sewer Utility Operating Fund	\$ 109,877	\$ 109,877	\$ -
EXPENDITURES			
Principal Payments	77,908	\$ 77,908	\$ -
Interest Payments	29,374	29,374	-
Service Fee	2,595	2,595	-
Total Expenditures	109,877	\$ 109,877	\$ -
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, January 1, 2013	57,294		
UNENCUMBERED CASH, December 31, 2013	\$ 57,294		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-26

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2013

SEWER UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Sewer Utility Operating Fund	<u>\$ 40,000</u>
EXPENDITURES	
Capital Outlay	<u> 12,346</u>
Receipts Over (Under) Expenditures	27,654
UNENCUMBERED CASH, January 1, 2013	<u> 31,066</u>
UNENCUMBERED CASH, December 31, 2013	<u><u> \$ 58,720</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-27

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2013

AIRPORT UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Aviation Gas Sales	\$ 13,836	\$ 20,000	\$ (6,164)
Hanger & Land Rent	5,605	2,600	3,005
	<u>19,441</u>	<u>\$ 22,600</u>	<u>\$ (3,159)</u>
Total Receipts			
EXPENDITURES			
Contractual Services	4,266	\$ 3,800	\$ 466
Commodities	16,812	17,200	(388)
Capital Outlay	791	1,000	(209)
	<u>21,869</u>	<u>\$ 22,000</u>	<u>\$ (131)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(2,428)		
UNENCUMBERED CASH, January 1, 2013	<u>9,880</u>		
UNENCUMBERED CASH, December 31, 2013	<u>\$ 7,452</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-28

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2013

LANDFILL UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Landfill Use Charge	\$ 104,199	\$ 115,000	\$ (10,801)
EXPENDITURES			
Contractual Services	104,926	\$ 115,000	\$ (10,074)
Receipts Over (Under) Expenditures	(727)		
UNENCUMBERED CASH, January 1, 2013	2,909		
UNENCUMBERED CASH, December 31, 2013	\$ 2,182		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-29

STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2013

UTILITY DEPOSITS FUND

	<u>Actual</u>
RECEIPTS	
Customer Deposits	<u>\$ 16,885</u>
EXPENDITURES	
Utility Deposit Refunds	<u> 16,812</u>
Receipts Over (Under) Expenditures	73
UNENCUMBERED CASH, January 1, 2013	<u> 1,289</u>
UNENCUMBERED CASH, December 31, 2013	<u><u>\$ 1,362</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 3

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2013

AGENCY FUNDS

<u>FUNDS</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
State Sales Tax Fund	<u>\$ 2,391</u>	<u>\$ 114,742</u>	<u>\$ 112,466</u>	<u>\$ 4,667</u>
Total Agency Funds	<u><u>\$ 2,391</u></u>	<u><u>\$ 114,742</u></u>	<u><u>\$ 112,466</u></u>	<u><u>\$ 4,667</u></u>